
HOUSE BILL 1376

State of Washington 60th Legislature 2007 Regular Session

By Representatives Ericks, Haler, Takko, Pettigrew, Buri, Walsh, Kretz, Grant, Linville, Chandler, Kessler, McDonald, Morrell, Armstrong, Warnick, Newhouse, P. Sullivan and Chase

Read first time 01/18/2007. Referred to Committee on Finance.

1 AN ACT Relating to a sales and use tax exemption for the nonhighway
2 use of propane by farmers; amending RCW 82.08.865 and 82.12.865; and
3 providing an effective date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 82.08.865 and 2006 c 7 s 1 are each amended to read as
6 follows:

7 (1) The tax levied by RCW 82.08.020 does not apply to sales of
8 diesel fuel, ~~((or))~~ aircraft fuel ~~((as defined in RCW 82.42.010(5)))~~,
9 or propane fuel, to a farm fuel user for nonhighway use. This
10 exemption is available only if the buyer provides the seller with an
11 exemption certificate in a form and manner prescribed by the
12 department. Fuel used for space or water heating for human habitation
13 is not exempt under this section.

14 (2) The definitions in RCW 82.04.213 and this subsection apply to
15 this section.

16 (a) "Aircraft fuel" is defined as provided in RCW 82.42.010.

17 (b) "Diesel fuel" is defined as provided in 26 U.S.C. 4083, as
18 amended or renumbered as of January 1, 2006.

1 ~~((b))~~ (c) "Farm fuel user" means: (i) A farmer; or (ii) a person
2 who provides horticultural services for farmers, such as soil
3 preparation services, crop cultivation services, and crop harvesting
4 services.

5 **Sec. 2.** RCW 82.12.865 and 2006 c 7 s 2 are each amended to read as
6 follows:

7 (1) The provisions of this chapter do not apply with respect to the
8 nonhighway use of diesel fuel, ~~((or))~~ aircraft fuel ~~((as defined in RCW~~
9 ~~82.42.010(5))~~, or propane fuel, by a farm fuel user. Fuel used for
10 space or water heating for human habitation is not exempt under this
11 section.

12 (2) The definitions in RCW 82.08.865 apply to this section.

13 NEW SECTION. **Sec. 3.** This act takes effect August 1, 2007.

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